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Quarterly Summary of State and Local Tax Revenue OCTOBER-DECEMBER 1969

U.S. DEPARTMENT OF COMMERCE/Bureau of the Census

Taxes collected by State and local governments in the United States totaled \$82.8 billion during the 12 months ended with December 1969. This reflects an increase of \$9.6 billion, or 13.2 percent from a year earlier. State taxes amounted to \$45.1 billion, or 15.7 percent more than in the twelve months ended with December 1968. The yield of locally imposed taxes rose 10.3 percent to \$37.8 billion. Following is a summary by type of tax.

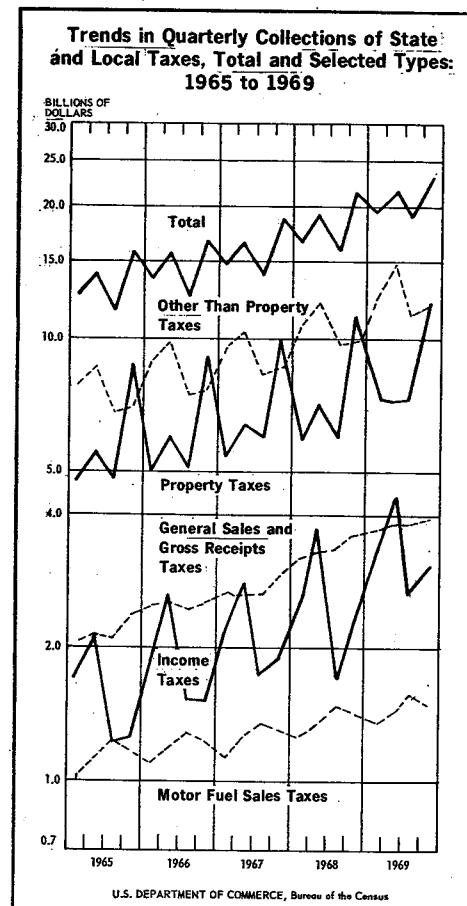
Type of tax	Amount (in millions of dollars) 12 months ended with December		Per- cent in- crease
	1969	1968	
Total.....	82,826	73,194	13.2
Property.....	33,556	30,657	9.5
Other than property.....	49,270	42,537	15.8
General sales and gross receipts.....	15,134	13,230	14.4
Motor fuel sales.....	5,974	5,490	8.8
Individual income.....	9,993	8,061	24.0
Motor vehicle and operators' licenses..	2,906	2,647	9.8
Corporation net income	3,499	2,639	32.6
All other.....	11,764	10,470	12.4

During the fourth quarter of calendar 1969, collections of State and local taxes amounted to \$23.6 billion. As compared with the corresponding quarter of 1968, this indicates a rise of \$2.4 billion, or 11.1 percent, with State tax revenue up 17.4 percent and local taxes up 6.4 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1965.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the

calendar year (but with this factor increasingly tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.



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Quarterly Tax Reports

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part of the collections shown for particular counties in table 2, especially in Alabama, Arizona, Kentucky, Louisiana, New Mexico, and Washington.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1969 and State Government Finances in 1968. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1967-68.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (58 percent in fiscal 1967-68) involves selective sales taxes, such as those on cigarettes, liquor and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 530 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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**Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Fourth Quarter of 1969 and Prior Periods**

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1969: <i>Total</i>										
4th quarter.....	23,610	10,610	13,000	11,889	3,900	1,551	2,425	678	460	2,707
3d quarter.....	18,990	10,130	8,860	7,722	3,794	1,630	2,109	604	467	2,664
2d quarter.....	21,246	12,967	8,279	7,153	3,797	1,459	3,181	1,258	818	3,580
1st quarter.....	r18,980	11,352	r7,628	r6,792	3,643	1,334	2,278	959	1,161	2,813
1968: <i>TOTAL</i>										
4th quarter.....	21,254	9,035	12,219	11,310	3,496	1,424	1,728	519	413	2,364
3d quarter.....	15,971	8,716	7,255	6,253	3,305	1,480	1,720	455	369	2,389
2d quarter.....	19,217	11,206	8,011	7,093	3,265	1,331	2,725	958	753	3,092
1st quarter.....	16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625
1967: <i>TOTAL</i>										
4th quarter.....	18,726	7,868	10,858	10,023	2,924	1,308	1,468	412	383	2,208
3d quarter.....	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215
2d quarter.....	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	706	2,849
1st quarter.....	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377
1966: <i>TOTAL</i>										
4th quarter.....	16,775	6,895	9,880	9,121	2,505	1,225	1,218	314	351	2,041
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791
1st quarter.....	13,754	8,186	5,568	4,997	2,454	1,094	1,161	708	1,051	2,289
1965: <i>TOTAL</i>										
4th quarter.....	15,823	6,411	9,412	8,802	2,342	1,160	981	278	350	1,910
3d quarter.....	11,506	6,083	5,423	4,780	2,083	1,226	938	289	261	1,929
2d quarter.....	14,098	7,792	6,306	5,538	2,130	1,115	1,492	611	625	2,587
1st quarter.....	12,541	7,315	5,226	4,756	2,033	1,003	1,006	724	965	2,054
12 MONTHS ENDING										
December 1969.....	82,826	45,059	37,767	33,556	15,134	5,974	9,993	3,499	2,906	11,764
September 1969.....	80,470	43,484	36,986	32,977	14,730	5,847	9,296	3,340	2,859	11,421
June 1969.....	r77,451	42,070	r35,381	r31,508	r14,241	5,697	8,907	3,191	2,761	11,146
March 1969.....	r75,422	40,309	r35,113	r31,448	r13,709	5,569	8,451	2,891	2,696	10,658
December 1968.....	73,194	38,940	34,254	30,657	13,230	5,490	8,061	2,639	2,647	10,470
September 1968.....	70,666	37,773	32,893	29,370	12,658	5,374	7,801	2,532	2,617	10,314
June 1968.....	68,888	36,413	32,475	29,101	11,926	5,226	7,466	2,479	2,550	10,140
March 1968.....	66,167	34,657	31,510	28,257	11,267	5,144	6,726	2,373	2,503	9,897
December 1967.....	64,242	33,353	30,889	27,686	10,741	5,022	6,292	2,406	2,446	9,649
September 1967.....	62,291	32,380	29,911	26,784	10,322	4,939	6,042	2,308	2,414	9,482
June 1967.....	60,722	31,832	28,890	25,893	10,145	4,885	5,860	2,230	2,400	9,309
March 1967.....	60,010	31,374	28,636	25,856	10,063	4,814	5,715	2,156	2,355	9,251

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1967-68 and earlier years. See text discussion of "Sources of Data and Limitations." Revised.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1969, and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1966 ¹	Collections, 12 months ended December			Area	Area population, 1966 ¹	Collections, 12 months ended December		
		1969	1968	Percent change			1969	1968	Percent change
ALABAMA									
Jefferson County.....	642,600	35.3	35.8	-1.4	Honolulu city.....	589,900	62.2	59.7	4.2
Mobile County.....	330,200	15.9	15.0	6.0					
ARIZONA									
Maricopa County.....	838,100	122.8	123.7	-0.7	Chicago SMSA.....	6,711,400	1,372.8	1,329.5	3.3
Pima County.....	314,800	57.3	49.6	15.5	Cook County.....	5,400,000	1,065.9	1,102.3	-3.3
CALIFORNIA					Du Page County.....	400,700	110.8	60.5	83.1
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,171,400	319.2	287.3	11.1	Kane County.....	243,000	48.8	45.4	7.5
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,814,500	1,849.1	1,647.3	12.3	Lake County.....	342,900	81.7	72.9	12.1
San Bernardino-Riverside-Ontario SMSA.....	1,044,500	259.8	243.0	6.9	McHenry County.....	99,000	21.5	8.1	65.4
Riverside County.....	435,600	107.1	102.0	5.0	Will County.....	225,800	44.1	40.3	9.4
San Bernardino County.....	628,900	152.7	141.0	8.3					
San Diego SMSA (San Diego County).....	1,188,000	237.7	218.7	8.7					
San Francisco-Oakland SMSA.....	2,967,100	940.4	893.3	5.3	INDIANA				
Alameda County.....	1,030,400	296.0	272.5	8.6	Indianapolis SMSA.....	1,023,800	208.8	2186.4	12.0
Contra Costa County.....	514,400	167.0	206.9	-19.3	Boone County.....	29,600	(NA)	(NA)	
Marin County.....	188,600	59.7	57.3	4.2	Hamilton County.....	44,700	8.5	7.5	13.3
San Francisco city.....	714,600	241.5	204.9	17.9	Hancock County.....	30,600	4.9	2.5	96.0
San Mateo County.....	519,100	176.2	151.7	16.2	Hendricks County.....	47,300	6.9	6.1	13.1
Other counties:					Johnson County.....	49,600	6.5	7.6	-14.5
Fresno.....	414,300	92.7	87.4	6.1	Marion County.....	745,700	163.9	152.0	7.8
Kern.....	325,200	89.0	87.3	1.9	Marion County.....	39,000	7.3	3.5	108.6
Sacramento.....	597,700	135.2	130.0	4.0	Shelby County.....	37,300	(NA)	(NA)	
Santa Clara.....	929,800	269.9	245.8	9.8	Lake County.....	523,900	139.5	124.9	11.7
COLORADO									
Denver SMSA.....	1,071,800	211.9	190.3	11.4	IOWA				
Adams County.....	153,100	26.5	20.3	30.5	Polk County.....	273,600	61.1	62.2	-1.8
Arapahoe County.....	130,100	28.1	26.3	6.8					
Boulder County.....	101,600	21.6	19.8	9.1	KANSAS				
Denver city.....	489,100	99.5	92.6	7.5	Sedgwick County.....	356,200	65.7	75.9	-13.4
Jefferson County.....	197,900	36.2	31.3	15.7	KENTUCKY				
					(See also Ohio)				
CONNECTICUT									
Fairfield County.....	757,600	205.2	179.8	14.1	Louisville, Ky.-Ind. SMSA.....	783,600	285.1	288.8	-4.2
Hartford County.....	781,300	197.6	177.2	11.5	Jefferson County, Ky.....	662,400	72.2	74.2	-2.7
New Haven County.....	707,200	165.9	146.7	13.1	Clark County, Ind.....	67,400	(NA)	(NA)	
DELAWARE					Floyd County, Ind.....	53,800	6.3	5.8	8.6
New Castle County.....	356,500	37.7	32.8	14.9	LOUISIANA				
DISTRICT OF COLUMBIA									
Washington, D.C.-Md.-Va. SMSA.....	2,612,400	2503.1	2407.6	23.4	MARYLAND				
Washington, D.C.....	806,000	123.2	120.5	2.2	(See also District of Columbia)				
Montgomery County, Md.....	440,300	116.1	97.0	19.7	Baltimore SMSA.....	1,963,800	2307.7	2291.8	5.4
Prince Georges County, Md.....	555,000	116.2	76.1	52.7	Anne Arundel County.....	260,000	31.6	30.2	4.6
Alexandria city, Va.....	106,400	19.1	14.5	31.7	Baltimore city.....	923,500	152.0	148.9	2.1
Arlington County, Va.....	179,700	32.0	28.4	12.7	Baltimore County.....	565,100	93.6	92.5	1.2
Fairfax city, Va.....	(3)	(NA)	3.9	(NA)	Carroll County.....	63,300	12.4	6.5	90.8
Fairfax County, Va.....	3,405,500	73.2	64.2	14.0	Harford County.....	102,800	12.1	(NA)	
Falls Church city, Va.....	(3)	2.2	2.0	10.0	Howard County.....	49,100	(NA)	(NA)	
Loudoun County, Va.....	34,000	(NA)	(NA)	(NA)	MASSACHUSETTS				
Prince William County, Va.....	85,500	12.3	(NA)	(NA)	Boston ⁴	3,226,600	918.8	820.7	12.0
FLORIDA					Essex County.....	614,900	145.6	130.4	11.7
Miami SMSA (Dade County).....	1,080,600	195.7	187.6	4.3	Middlesex County.....	1,321,400	357.6	321.5	11.2
Tampa-St. Petersburg SMSA.....	877,800	88.7	135.4	-34.5	Norfolk County.....	575,900	164.1	143.3	14.5
Hillsborough County.....	447,000	33.1	87.9	-62.3	Suffolk County.....	734,400	251.5	225.5	11.5
Pinellas County.....	430,800	55.6	47.5	17.1	Other counties:				
Other counties:					Bristol.....	415,600	88.7	71.3	24.4
Broward.....	464,400	81.3	100.9	-19.4	Hampden.....	441,700	93.7	86.4	8.4
Duval (Jacksonville city).....	499,200	52.9	63.6	-16.8	Worcester.....	610,100	127.5	108.1	17.9
Orange.....	307,300	36.1	33.9	6.5	MICHIGAN				
GEORGIA									
Atlanta SMSA.....	1,252,000	211.8	177.3	19.5	Detroit SMSA.....	4,060,700	868.9	737.6	17.8
Clayton County.....	73,600	9.7	8.3	16.9	Macomb County.....	593,100	135.1	95.0	42.2
Cobb County.....	165,500	16.7	17.2	-2.9	Oakland County.....	803,000	195.8	158.9	23.2
De Kalb County.....	340,300	46.6	37.3	24.9	Wayne County.....	2,704,600	538.0	483.7	11.2
Fulton County.....	616,300	133.4	110.7	20.5	Other counties:				
Gwinnett County.....	56,300	5.4	3.8	42.1	Genesee.....	422,100	79.1	66.2	19.5
					Kent.....	391,200	58.9	55.0	7.1

See footnotes at end of table.

QUARTERLY TAX REPORT

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1969, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1966 ¹	Collections, 12 months ended December			Area	Area population, 1966 ¹	Collections, 12 months ended December		
		1969	1968	Percent change			1969	1968	Percent change
MINNESOTA									
Minneapolis-St. Paul SMSA.....	1,615,500	2,366.1	2,287.1	27.5	Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,350,300	207.1	193.0	7.3
Anoka County.....	127,200	(NA)	(NA)		Clermont County, Ohio.....	90,200	9.8	9.3	5.4
Dakota County.....	108,200	25.3	8.3	204.8	Hamilton County, Ohio.....	913,700	168.4	159.1	5.8
Hennepin County.....	881,800	224.5	177.8	26.3	Warren County, Ohio.....	80,600	7.6	7.2	5.6
Ramsey County.....	431,500	86.2	71.3	20.9	Boone County, Ky.....	26,000	5.5	2.0	175.0
Washington County.....	66,800	10.8	11.4	-5.3	Campbell County, Ky.....	87,900	6.5	6.7	-3.0
					Kenton County, Ky.....	122,900	8.9	7.9	12.7
					Dearborn County, Ind.....	29,000	0.4	0.8	-50.0
MISSOURI									
Kansas City, Mo.-Kans. SMSA.....	1,200,200	215.3	2193.3	11.4	Cleveland SMSA.....	2,042,000	474.2	423.8	11.9
Cass County, Mo.....	40,600	1.4	(NA)		Cuyahoga County.....	1,732,000	418.0	372.2	12.3
Clay County, Mo.....	105,300	18.3	16.0	14.4	Geauga County.....	58,100	10.1	9.1	11.0
Jackson County, Mo.....	643,800	105.2	106.4	-1.1	Lake County.....	179,000	35.1	32.2	9.0
Platte County, Mo.....	27,700	5.0	4.2	19.0	Medina County.....	72,900	11.0	10.3	6.8
Johnson County, Kans.....	191,100	52.3	31.3	67.1	Columbus SMSA.....	853,800	135.3	114.0	18.7
Wyandotte County, Kans.....	193,700	33.1	34.1	-2.9	Delaware County.....	38,900	5.9	5.0	18.0
					Franklin County.....	775,900	124.8	104.5	19.4
					Pickaway County.....	39,000	4.6	4.5	2.2
St. Louis, Mo.-Ill. SMSA.....	2,267,800	372.3	336.7	10.6					
Franklin County, Mo.....	50,900	6.3	5.4	16.7	Dayton SMSA.....	804,800	130.3	104.5	24.7
Jefferson County, Mo.....	83,400	10.7	6.7	59.7	Greene County.....	112,600	11.1	17.7	-37.3
St. Charles County, Mo.....	75,100	10.7	9.8	9.2	Miami County.....	81,400	9.6	11.8	-18.6
St. Louis city, Mo.....	692,100	79.5	80.6	-1.4	Montgomery County.....	576,400	106.1	71.4	48.6
St. Louis County, Mo.....	849,500	181.4	160.1	13.3	Preble County.....	34,400	3.5	3.6	-2.8
Madison County, Ill.....	244,100	46.1	40.7	13.3					
St. Clair County, Ill.....	270,700	37.6	33.4	12.6	Other counties:				
					Lucas.....	474,500	82.1	67.5	21.6
NEBRASKA									
Douglas County.....	372,600	76.1	45.7	70.9	Mahoning.....	298,300	(NA)	36.4	(NA)
					Stark.....	355,600	43.6	45.0	-3.1
					Summit.....	540,000	99.2	76.3	30.0
NEW JERSEY (See also Pennsylvania)									
Newark SMSA.....	1,870,400	520.4	483.1	7.7	Oklahoma County.....	483,600	64.1	56.8	12.9
Essex County.....	978,700	275.5	259.4	6.2	Tulsa County.....	368,200	58.5	50.2	16.5
Morris County.....	345,900	103.7	96.6	7.3					
Union County.....	545,800	141.2	127.1	11.1	OREGON				
					Portland, Oreg.-Wash. SMSA.....	915,800	179.9	176.7	1.8
Paterson-Clifton-Passaic SMSA.....	1,316,700	330.3	301.4	9.6	Clackamas County, Oreg.....	146,100	13.0	28.3	-54.1
Bergen County.....	865,700	229.7	207.1	10.9	Multnomah County, Oreg.....	534,900	118.3	113.7	4.0
Passaic County.....	451,000	100.6	94.3	6.7	Washington County, Oreg.....	126,100	33.0	22.0	50.0
					Clark County, Wash.....	108,700	15.6	12.7	22.8
Other counties:									
Hudson.....	618,600	138.9	133.0	4.4	PENNSYLVANIA				
Mercer.....	300,400	74.4	70.0	6.3	Philadelphia, Pa.-N.J. SMSA.....	4,716,000	664.2	606.4	9.5
Middlesex.....	519,600	125.4	113.8	10.2	Bucks County, Pa.....	355,000	56.0	49.0	14.3
Monmouth.....	411,400	107.4	90.7	18.4	Chester County, Pa.....	253,500	36.8	34.8	-4.3
					Delaware County, Pa.....	588,400	101.3	91.4	10.8
NEW MEXICO									
Bernalillo County.....	286,800	29.0	29.6	-2.0	Montgomery County, Pa.....	588,600	101.0	82.7	22.1
					Philadelphia city, Pa.....	2,042,400	204.4	198.7	2.9
					Burlington County, N.J.....	291,200	50.5	45.9	10.0
					Camden County, N.J.....	441,100	86.4	78.4	10.2
					Gloucester County, N.J.....	155,800	27.8	25.5	9.0
NEW YORK									
Buffalo SMSA.....	1,323,500	270.6	234.9	15.2	Pittsburgh SMSA.....	2,375,100	326.6	280.8	16.3
Erie County.....	1,085,200	222.6	190.3	17.0	Allegheny County.....	1,600,600	254.5	217.0	17.3
Niagara County.....	235,300	48.0	44.6	7.6	Beaver County.....	202,500	21.9	18.3	19.7
					Washington County.....	212,400	18.0	16.3	10.4
New York SMSA.....	11,457,500	3,031.3	2,741.3	10.6	Westmoreland County.....	359,600	32.2	29.2	10.3
Nassau County.....	1,412,800	551.3	491.7	12.1					
New York City.....	8,019,100	1,784.7	1,673.6	6.6	Other counties:				
Rockland County.....	194,700	67.7	56.9	19.0	Berks.....	288,500	30.3	28.4	6.7
Suffolk County.....	960,100	316.7	243.1	30.3	Erie.....	254,800	44.9	39.0	15.1
Westchester County.....	870,800	310.9	276.0	12.6	Lancaster.....	293,400	23.8	21.4	11.2
					Luzerne.....	341,600	26.5	23.1	14.7
Rochester SMSA.....	818,000	180.1	155.2	16.0					
Livingston County.....	50,500	9.4	8.2	14.6	RHODE ISLAND				
Monroe County.....	655,600	150.4	128.0	17.5	Providence-Pawtucket-Warwick ⁵	742,200	136.3	115.8	17.7
Orleans County.....	37,700	5.4	6.1	-11.5	Bristol County.....	42,300	8.3	7.2	15.3
Wayne County.....	74,200	14.9	12.9	15.5	Kent County.....	131,400	23.2	20.5	13.2
					Providence County.....	568,500	104.8	88.1	19.0
Other counties:									
Albany.....	286,600	47.9	50.4	-5.0	TENNESSEE				
Oneida.....	282,000	41.3	42.2	-2.1	Knox County.....	271,000	26.7	25.0	6.8
Onondaga.....	457,800	94.4	75.9	24.4	Nashville-Davidson.....	439,600	46.5	43.0	8.1
					Shelby County.....	696,000	77.4	76.2	1.6
NORTH CAROLINA									
Mecklenburg County.....	321,500	41.4	52.2	-20.7					

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1969, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1966 ¹	Collections, 12 months ended December			Area	Area popu- lation, 1966 ¹	Collections, 12 months ended December		
		1969	1968	Percent change			1969	1968	Percent change
TEXAS									
Dallas SMSA.....	1,366,500	232.4	² 211.6	9.8	VIRGINIA (See also District of Columbia)				
Collin County.....	52,900	4.3	4.1	4.9	Norfolk city.....	300,700	24.0	21.4	12.1
Dallas County.....	1,163,300	215.6	198.0	8.9					
Denton County.....	67,600	6.0	4.6	30.4	WASHINGTON (See also Oregon)				
Ellis County.....	45,100	3.4	2.9	17.2	Seattle-Everett SMSA.....	1,221,300	233.2	193.7	20.4
Kaufman County.....	31,400	2.3	(NA)	(NA)	King County.....	1,014,100	199.1	169.5	17.5
Rockwall County.....	6,200	0.8	(NA)	(NA)	Snohomish County.....	207,200	34.1	24.2	40.9
Houston SMSA.....	1,744,100	297.2	² 278.7	6.6	Other counties:				
Brazoria County.....	94,000	19.6	(NA)	(NA)	Pierce.....	357,800	41.1	35.9	14.5
Fort Bend County.....	48,400	5.8	(NA)	(NA)	Spokane.....	263,200	30.7	30.6	0.3
Harris County.....	1,536,800	261.9	249.0	5.2					
Liberty County.....	31,600	3.9	(NA)	(NA)					
Montgomery County.....	33,300	6.0	(NA)	(NA)					
San Antonio SMSA.....	831,000	72.4	69.3	4.5	WEST VIRGINIA				
Bexar County.....	797,200	70.4	67.6	4.1	Kanawha County.....	239,800	22.2	19.3	15.0
Guadalupe County.....	33,800	2.0	1.7	17.6					
Other counties:									
El Paso.....	347,300	33.7	30.2	11.6					
Tarrant.....	598,500	72.9	65.4	11.5					
UTAH									
Salt Lake County.....	438,400	74.9	70.3	6.5	WISCONSIN				
					Milwaukee SMSA.....	1,330,600	339.6	² 291.3	16.6
					Milwaukee County.....	1,038,500	274.2	233.2	17.6
					Ozaukee County.....	44,600	10.8	8.5	27.1
					Washington County.....	53,700	9.0	(NA)	(NA)
					Waukesha County.....	193,800	45.6	(NA)	(NA)

NA Not available.

¹Population data are estimates as of July 1, 1966, for those areas shown in the Census Bureau report, Series P-25, nos. 401, 404, 407, and 409 (issued in 1968).²Total includes amounts estimated for those areas not reporting.³Population shown for Fairfax County includes data for Fairfax city and Falls Church city.⁴Massachusetts State Economic Area "C."⁵Rhode Island State Economic Area "A."

QUARTERLY TAX REPORT

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Table 3. Collections of Selected State Taxes, Fourth Quarter of 1969 and Prior Periods

State	General sales and gross receipts					Motor fuel sales			
	4th quarter 1969 (thousand dollars)	12-month periods			4th quarter 1969 (thousand dollars)	12-month periods			
		Year ended Dec. 1969 (thousand dollars)	Percent change from--	Year ended Sept. 1969		Year ended Dec. 1969 (thousand dollars)	Percent change from--	Year ended Sept. 1969	Year ended Dec. 1968
Alabama.....	52,689	202,350	2.4	8.9	28,142	110,785	1.6	5.8	
Alaska.....	-	-	-	-	3,010	9,846	5.0	14.6	
Arizona.....	42,388	155,432	4.2	22.2	15,990	62,448	2.6	11.6	
Arkansas.....	28,004	106,636	2.4	8.1	19,744	73,316	2.4	7.4	
California.....	397,076	1,654,006	-0.9	4.1	173,808	653,245	2.7	9.3	
Colorado.....	37,457	131,097	3.1	13.4	16,942	64,400	4.8	16.1	
Connecticut.....	62,009	194,971	12.0	21.5	24,347	89,028	5.0	11.3	
Delaware.....	-	-	-	-	4,430	17,846	1.4	7.1	
District of Columbia ¹	16,852	65,160	4.2	32.4	4,448	17,060	3.1	5.3	
Florida.....	136,452	621,295	3.9	36.5	53,888	217,774	3.2	10.0	
Georgia.....	82,791	325,193	2.4	12.4	37,679	149,234	2.3	9.4	
Hawaii.....	38,582	151,071	4.1	21.1	4,448	17,360	2.8	15.8	
Idaho.....	10,445	40,130	2.1	8.1	6,984	26,071	8.7	14.1	
Illinois.....	230,389	993,086	-2.6	2.5	87,906	276,825	9.2	13.6	
Indiana.....	89,971	365,453	3.5	9.1	35,104	154,832	-0.8	9.4	
Iowa.....	57,005	218,903	1.6	10.3	25,547	95,113	0.1	3.1	
Kansas.....	35,825	140,726	1.5	5.7	20,320	69,293	9.8	23.4	
Kentucky.....	66,583	258,635	2.0	23.9	27,110	102,232	1.7	7.2	
Louisiana.....	41,840	165,018	0.9	3.8	30,132	114,500	5.1	16.9	
Maine.....	21,328	76,989	5.2	13.5	9,445	34,199	4.8	10.2	
Maryland.....	56,772	195,271	9.5	27.5	27,687	107,990	2.2	7.5	
Massachusetts.....	40,783	166,285	1.6	10.7	34,971	130,474	1.7	4.8	
Michigan.....	207,538	803,226	0.5	4.1	65,734	261,649	-	5.4	
Minnesota.....	50,395	188,395	2.7	14.1	30,093	119,217	5.4	5.8	
Mississippi.....	55,998	217,110	-0.8	34.2	19,131	77,601	0.4	5.3	
Missouri.....	72,589	290,142	-0.2	0.8	32,182	114,657	3.0	9.5	
Montana.....	-	-	-	-	7,409	27,218	4.0	13.1	
Nebraska.....	16,911	67,567	-	-7.7	13,796	55,857	-0.8	1.0	
Nevada.....	14,498	48,180	7.8	20.3	5,878	21,949	3.6	9.8	
New Hampshire.....	-	-	-	-	5,464	21,719	-6.5	0.7	
New Jersey.....	71,750	270,250	3.1	1.5	48,471	192,095	1.5	11.1	
New Mexico.....	22,676	83,406	4.4	10.4	9,046	38,409	-1.3	1.3	
New York.....	267,841	938,978	11.0	37.7	87,555	365,365	0.2	13.1	
North Carolina.....	67,326	252,795	2.9	10.5	55,323	186,581	9.1	20.0	
North Dakota.....	11,478	37,968	4.0	8.4	5,638	18,877	0.4	15.2	
Ohio.....	176,146	646,292	2.2	9.4	72,485	319,538	-1.7	9.2	
Oklahoma.....	22,695	92,926	2.5	-0.7	22,287	88,850	1.8	11.0	
Oregon.....	-	-	-	-	14,268	63,689	-3.2	-0.4	
Pennsylvania.....	224,169	918,515	1.6	11.4	82,380	321,877	0.6	5.8	
Rhode Island.....	18,404	73,914	1.6	7.7	6,810	26,662	1.7	10.8	
South Carolina.....	46,765	164,309	9.0	25.2	20,898	84,046	1.8	7.2	
South Dakota.....	13,160	39,717	10.8	20.3	6,972	22,160	5.6	10.9	
Tennessee.....	60,580	236,115	1.9	8.4	32,751	127,716	1.8	58.9	
Texas.....	127,766	476,115	8.3	63.1	70,887	290,165	0.7	5.7	
Utah.....	23,109	78,144	8.8	26.1	9,605	34,547	5.5	15.2	
Vermont.....	4,507	8,266	(2)	(2)	4,561	15,583	0.4	9.5	
Virginia.....	52,546	216,673	0.2	28.7	37,673	141,963	2.9	2.4	
Washington.....	138,122	539,478	0.4	7.7	35,116	134,540	1.9	3.9	
West Virginia.....	43,715	161,231	4.5	0.9	14,031	50,741	3.7	4.3	
Wisconsin.....	54,285	144,959	21.9	31.6	31,905	126,845	1.8	7.3	
Wyoming.....	7,812	30,148	0.5	8.5	5,653	17,329	6.1	10.9	

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1969 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	4th quarter 1969 (thousand dollars)	12-month periods		4th quarter 1969 (thousand dollars)	12-month periods			
		Year ended Dec. 1969 (thousand dollars)	Percent change from--		Year ended Sept. 1969	Year ended Dec. 1968	Year ended Dec. 1969 (thousand dollars)	Percent change from--
Alabama.....	23,419	3115,537	2.8	19.1	15,310	24,338	-3.3	-3.8
Alaska.....	9,457	29,018	5.0	20.5	426	5,045	1.3	9.9
Arizona.....	10,482	57,742	3.9	45.8	3,223	20,137	1.9	4.5
Arkansas.....	7,929	40,396	3.3	5.9	6,245	28,343	4.4	-8.0
California.....	305,912	1,130,193	3.0	3.3	16,458	253,114	-0.4	5.9
Colorado.....	30,113	128,764	4.1	32.5	3,565	22,761	0.9	8.1
Connecticut.....	175	175	(4)	(4)	10,490	38,197	9.4	21.1
Delaware.....	15,353	63,688	4.4	12.6	2,872	10,314	4.8	11.8
District of Columbia ¹	20,063	75,168	6.3	31.7	557	8,235	1.6	-3.1
Florida.....	-	-	-	-	18,989	138,052	5.4	10.7
Georgia.....	37,509	153,431	4.6	22.3	2,817	33,811	1.1	6.8
Hawaii.....	24,505	96,019	4.9	22.7	-	-	-	-
Idaho.....	7,878	35,682	7.1	17.7	2,998	16,010	5.9	12.5
Illinois.....	153,748	211,284	(4)	(4)	48,198	234,935	7.9	38.1
Indiana.....	43,178	192,168	-0.7	14.2	1,366	56,034	0.2	4.2
Iowa.....	27,519	109,843	3.6	21.6	3,716	73,596	-0.5	5.0
Kansas.....	15,315	76,303	2.1	25.7	3,904	33,549	-0.3	0.9
Kentucky.....	36,715	114,405	7.8	14.4	1,325	29,823	0.5	54.2
Louisiana.....	11,567	47,293	2.9	9.5	4,007	21,469	7.9	-11.4
Maine.....	4,216	5,798	(4)	(4)	1,427	13,607	-1.6	-1.4
Maryland.....	92,417	387,575	0.8	12.2	2,084	59,609	0.6	102.6
Massachusetts.....	120,378	485,019	3.8	23.8	22,902	48,640	7.5	13.3
Michigan.....	127,323	423,721	4.8	11.5	17,698	127,133	1.3	27.6
Minnesota.....	76,551	327,713	8.0	20.2	11,617	63,608	1.9	4.0
Mississippi.....	5,151	31,524	13.4	188.2	9,133	15,125	6.6	16.4
Missouri.....	24,698	3162,228	-0.2	12.9	10,859	67,426	-1.1	0.7
Montana.....	9,323	34,811	6.4	13.6	1,361	8,475	0.9	3.5
Nebraska.....	9,357	38,682	3.3	23.7	984	10,761	1.3	8.8
Nevada.....	-	-	-	-	(NA)	(NA)	(NA)	(NA)
New Hampshire.....	61	2,956	1.8	10.7	945	12,536	0.3	1.3
New Jersey.....	5,423	15,090	12.4	25.0	21,665	130,330	-0.4	18.1
New Mexico.....	11,958	32,694	32.8	90.6	1,577	15,885	3.0	6.4
New York.....	470,362	2,518,762	0.4	522.8	80,300	5244,481	51.3	7.0
North Carolina.....	66,455	262,091	4.6	12.3	2,617	52,491	0.9	7.4
North Dakota.....	704	14,291	-2.0	8.4	534	13,190	0.8	3.1
Ohio.....	-	-	-	-	14,654	157,478	-0.4	7.5
Oklahoma.....	9,505	49,384	2.2	8.8	7,040	62,671	0.7	7.0
Oregon.....	54,971	217,328	3.7	18.0	13,614	45,404	4.1	6.1
Pennsylvania.....	-	-	-	-	8,478	122,489	0.1	4.2
Rhode Island.....	8,020	8,538	(4)	(4)	680	12,172	-2.3	-2.8
South Carolina.....	25,356	94,420	4.8	18.7	(NA)	(NA)	(NA)	(NA)
South Dakota.....	-	-	-	-	460	10,265	-3.6	-1.2
Tennessee.....	336	11,546	0.8	12.6	3,805	60,535	-0.1	3.8
Texas.....	-	-	-	-	10,488	161,734	-0.3	6.9
Utah.....	12,366	60,766	3.2	30.2	1,161	9,986	-	3.0
Vermont.....	10,013	37,781	8.8	42.9	1,046	11,416	-1.4	-3.0
Virginia.....	72,931	298,279	4.6	29.7	3,920	60,139	-2.2	2.4
Washington.....	-	-	-	-	4,338	43,123	1.2	6.9
West Virginia.....	7,639	32,707	2.4	0.4	2,107	29,040	0.6	7.0
Wisconsin.....	114,339	491,410	2.5	8.8	18,923	70,781	5.3	5.6
Wyoming.....	-	-	-	-	2,003	9,736	-	2.5

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures. - Represents zero or rounds to zero. NA Not available.

¹The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1. ²Tax effective June 1, 1969.

³Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation. ⁴New tax; for Connecticut, tax on capital gains, effective July 1, 1969; for Illinois, effective July 31, 1969; for Maine, effective July 1, 1969; for Rhode Island, tax on investment income, effective January 1, 1969.

⁵Data shown incorporate revision of amounts previously reported.